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Financial Statements

Of

***Brookhaven Family Support Center, Inc.
For the Twelve Months Ended June 30, 2004***

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-9-05

See Accompanying Accountant's Compilation Report.

**To the Board of Directors of
Brookhaven Family Support Center, Inc.
New Orleans, LA**

I have compiled the accompanying statement of financial position of Brookhaven Family Support Center, Inc. as of June 30, 2004 and the related statements of activities and cash flows for the year then ended, and the accompanying supplementary information contained in Schedule I is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Charmaine Philips Platenburg, CPA
December 30, 2004

BROOKHAVEN FAMILY SUPPORT CENTER, INC.
Statement of Financial Position
As of June 30, 2004

Assets

Current Assets:

Cash	\$ 36
Accounts Receivable	<u>26,745</u>
Total Current Assets	<u>26,781</u>

Total Assets	<u>\$ 26,781</u>
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Liabilities & Net Assets

Current Liabilities:

Due to Related Party	\$ 4,279
Payroll Taxes Payable	<u>4,286</u>

Total Current Liabilities	8,565
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Net Assets

Unrestricted

Total Stockholders' Equity	<u>\$ 18,216</u>
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Total Liabilities & Stockholders' Equity	<u>\$ 26,781</u>
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BROOKHAVEN FAMILY SUPPORT CENTER, INC.
Statement of Activities
For the Year Ended June 30, 2004

	<u>Unrestricted</u>
Revenue:	
Department of Health & Hospitals, Office of Mental Health Reimbursement	\$ 133,504
Total Revenue	133,504
Expenses:	
Program Services	
PCA/Respite Care for Children	44,513
Substitute Family Care	33,066
Supporting Services	
Management & General	37,709
Total Expenses	115,288
Increase in Net Assets	18,216
Net Assets, Beginning Balance	0
Net Assets, Ending Balance	\$ 18,216

Brookhaven Family Support Center, Inc.

***Independent Accountant's Report
on
Agreed-Upon Attestation Procedures***

For the Fiscal Year Ended

June 30, 2004

See Accompanying Accountant's Agreed-Upon Attestation Report.

Brookhaven Family Support Center, Inc.

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**INDEPENDENT ACCOUNTANTS' REPORT
ON
AGREED-UPON ATTESTATION PROCEDURES**

Ms. Vanessa Carter
Brookhaven Family Support Center, Inc.

Charmaine Philips Platenburg, CPA firm has performed the procedures included in the *Louisiana Governmental Audit Guide*, which were agreed to by the management of Brookhaven Family Support Center, Inc. (Brookhaven), Legislative Auditor, State of Louisiana, and applicable state grantor agency solely to assist the users in evaluating management's assertion about Brookhaven's compliance with certain laws and regulations during the fiscal year ended June 30, 2004, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

FEDERAL, STATE, AND LOCAL AWARDS

Federal, State, and Local Awards

1. Determine the amount of federal, state and local award expenditures for the twelve (12) months ended December 31, 2003, by grant and grant year.

The Brookhaven's state award expenditures for the program for the twelve (12) month period are as follows:

<u>Federal/State Grant Name</u>	<u>Contract Year</u>	<u>DHH/OMH#</u>	<u>Amount</u>
<u>STATE AGENCY:</u>			
Department of Health & Hospitals, Office of Mental Health, Area A, Region I	7/03-6/04	030172/MH04-1S-275	\$ 53,435
	6/30/04	030187/MH04-1S- 280	<u>61,852</u>

Total

\$ 115,287

2. For each federal, state, and local award, I randomly selected six (6) disbursements from each contract administered during the period under examination, provided that no more than thirty (30) disbursements would be selected.
3. For the items selected in procedure 2, I traced the twelve (12) disbursements to supporting documentation noting proper amount and payee.

I examined the supporting documentation for each of the twelve (12) selected disbursements and found that payment was made for the proper amount to the correct payee.

4. For the items selected in procedure 2, I determined that the twelve (12) disbursements were properly coded to the correct fund and general ledger account.

I found that the twelve (12) disbursements were properly coded to the correct program and general ledger account.

5. For the items selected in procedure 2, I determined that the twelve (12) disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the executive director. There was no indication that disbursements were individually reviewed by the Office of Mental Health.

6. For the items selected in procedure 2, I determined whether the disbursements complied with the applicable specific program compliance requirements of the contract, relating to:

Activities allowable or unallowable

I reviewed the previously listed disbursements for types of services allowable or not allowable. All of the selected disbursements complied with the allowability requirements.

Eligibility

I reviewed the previously listed disbursements for eligibility requirements. All the disbursements met the eligibility requirements.

Reporting

I reviewed the previously listed disbursements for reporting requirements. All selected disbursements were properly coded in the general ledger.

7. For the program selected for testing in item 2 that had been closed out during the period under review, I compared the closeout report, when required, with the entity's financial records to determine whether the amounts agreed.

I noted that no program was required to be closed out during the attestation period.

Meetings

8. I examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Brookhaven is only required to post a notice of each meeting and the accompanying agenda on the door of the office building. It was noted in the minutes of the board of director's meeting that notices and agendas were properly posted by the executive director.

Comprehensive Budget

9. For all grants exceeding five (5) thousand dollars, I determined that each applicable federal, state, or local grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Brookhaven provided a comprehensive budget to the Office of Mental Health for its programs. The budget specified the anticipated uses of the funds, estimates of the duration of the projects.

General Compliance

Deliverables

10. Per the grant agreement between Louisiana Department of Health and Hospitals, Office of Mental Health and Brookhaven Family Support Center, Inc. (Brookhaven), Brookhaven was obligated to provide short-term planned, PCA/Respite Services for children and adolescents and substitute family care for mentally ill consumers.

Reporting

11. Per the grant agreements for both contracts, Brookhaven was to submit monthly a listing of the consumers assisted, the status of the case as well as payment requests. Per my review of monthly billings issued for each contract, Brookhaven complied with the requests for monthly status information and billing for each client.

Comments and Recommendations

12. This is a new company and no audit or attestation was performed for the previous period.

I was not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Brookhaven Family Support Center, Inc. and the Legislative Auditor, State of Louisiana, and the Department of Health & Hospitals, Office of Mental Health and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Charmaine Philips Platenburg, CPA

December 30, 2004

Brookhaven Family Support Center, Inc.

3501 Holiday Drive Suite 308
New Orleans, LA 70014
(504) 362-6944 • (504) 362-6924 Fax

LOUISIANA ATTESTATION QUESTIONNAIRE (For Attestation Engagements of Quasi-public Entities)

Charmaine Philips Platenburg, CPA
1630 Carondelet St.
New Orleans, LA 70130

In connection with your review of our financial statements as of Brookhaven Family Support Center, Inc. as of June 30, 2004 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 2004.

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes No

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [x] No []

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [x] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

Debra J. Powell Secretary 12/3/04 Date

Debra J. Powell Treasurer _____ Date

Debra J. Powell President Dec 3, 2004 Date